

HOUSE BILL No. 1353

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-1.1; IC 36-1-8-17.

Synopsis: Property tax benefits for seniors. Removes income limitations on the property tax deduction for individuals who are at least 65 years of age. Enables an individual who is at least 65 years of age and has never claimed a homestead credit and standard deduction for a particular homestead to do so by filing a statement with the county auditor before receiving the property tax bill for the homestead. (Current law requires filing the statement in the 12 months before June 11 of the year prior to the first year of receiving the credit.) Requires the county auditor to recalculate the individual's property tax bill if the statement is filed after tax rates are determined for the individual's county. Provides that the property tax replacement amount distributed to counties may not include the amount of homestead credits granted to individuals whose property tax bills are recalculated. Allows a county to impose a levy to make up property tax collection shortfalls that resulted from recalculated property tax bills in the previous calendar year. Provides that the levy is not subject to levy growth limits. Requires the county to allocate the property taxes among the taxing units in the county according to the ratio each unit's levy bears to the total county levy.

Effective: Upon passage; January 1, 2009.

Knollman

January 17, 2008, read first time and referred to Committee on Ways and Means.

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Second Regular Session 115th General Assembly (2008)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2007 Regular Session of the General Assembly.

HOUSE BILL No. 1353

A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

Be it enacted by the General Assembly of the State of Indiana:

- 1 SECTION 1. IC 6-1.1-12-9, AS AMENDED BY P.L.219-2007,
2 SECTION 25, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
3 JANUARY 1, 2009]: Sec. 9. (a) An individual may obtain a deduction
4 from the assessed value of the individual's real property, or mobile
5 home or manufactured home which is not assessed as real property, if:
6 (1) the individual is at least sixty-five (65) years of age on or
7 before December 31 of the calendar year preceding the year in
8 which the deduction is claimed;
9 (2) the combined adjusted gross income (as defined in Section 62
10 of the Internal Revenue Code) of:
11 (A) the individual and the individual's spouse; or
12 (B) the individual and all other individuals with whom:
13 (i) the individual shares ownership; or
14 (ii) the individual is purchasing the property under a
15 contract;
16 as joint tenants or tenants in common;
17 for the calendar year preceding the year in which the deduction is



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1 ~~claimed did not exceed twenty-five thousand dollars (\$25,000);~~
 2 ~~(3)~~ (2) the individual has owned the real property, mobile home,
 3 or manufactured home for at least one (1) year before claiming
 4 the deduction; or the individual has been buying the real property,
 5 mobile home, or manufactured home under a contract that
 6 provides that the individual is to pay the property taxes on the real
 7 property, mobile home, or manufactured home for at least one (1)
 8 year before claiming the deduction, and the contract or a
 9 memorandum of the contract is recorded in the county recorder's
 10 office;

11 ~~(4)~~ (3) the individual ~~and any individuals covered by subdivision~~
 12 ~~(2)(B)~~ ~~reside~~ **resides** on the real property, mobile home, or
 13 manufactured home;

14 ~~(5)~~ (4) the assessed value of the real property, mobile home, or
 15 manufactured home does not exceed one hundred eighty-two
 16 thousand four hundred thirty dollars (\$182,430); and

17 ~~(6)~~ (5) the individual receives no other property tax deduction for
 18 the year in which the deduction is claimed, except the deductions
 19 provided by sections 1, 37, and 38 of this chapter.

20 (b) Except as provided in subsection (h), in the case of real property,
 21 an individual's deduction under this section equals the lesser of:

- 22 (1) one-half (1/2) of the assessed value of the real property; or
- 23 (2) twelve thousand four hundred eighty dollars (\$12,480).

24 (c) Except as provided in subsection (h) and section 40.5 of this
 25 chapter, in the case of a mobile home that is not assessed as real
 26 property or a manufactured home which is not assessed as real
 27 property, an individual's deduction under this section equals the lesser
 28 of:

- 29 (1) one-half (1/2) of the assessed value of the mobile home or
- 30 manufactured home; or
- 31 (2) twelve thousand four hundred eighty dollars (\$12,480).

32 (d) An individual may not be denied the deduction provided under
 33 this section because the individual is absent from the real property,
 34 mobile home, or manufactured home while in a nursing home or
 35 hospital.

36 (e) For purposes of this section, if real property, a mobile home, or
 37 a manufactured home is owned by:

- 38 (1) tenants by the entirety;
- 39 (2) joint tenants; or
- 40 (3) tenants in common;

41 only one (1) deduction may be allowed. However, the age requirement
 42 is satisfied if any one (1) of the tenants is at least sixty-five (65) years

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of age.

(f) A surviving spouse is entitled to the deduction provided by this section if:

(1) the surviving spouse is at least sixty (60) years of age on or before December 31 of the calendar year preceding the year in which the deduction is claimed;

(2) the surviving spouse's deceased husband or wife was at least sixty-five (65) years of age at the time of a death;

(3) the surviving spouse has not remarried; and

(4) the surviving spouse satisfies the requirements prescribed in subsection (a)(2) through ~~(a)(6)~~: **(a)(5)**.

(g) An individual who has sold real property to another person under a contract that provides that the contract buyer is to pay the property taxes on the real property may not claim the deduction provided under this section against that real property.

(h) In the case of tenants ~~covered~~ **described** by subsection ~~(a)(2)(B)~~, **(e)(2) or (e)(3)**, if all of the tenants are not at least sixty-five (65) years of age, the deduction allowed under this section shall be reduced by an amount equal to the deduction multiplied by a fraction. The numerator of the fraction is the number of tenants who are not at least sixty-five (65) years of age, and the denominator is the total number of tenants.

SECTION 2. IC 6-1.1-12-10.1, AS AMENDED BY P.L.183-2007, SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 10.1. (a) Except as provided in section 17.8 of this chapter, an individual who desires to claim the deduction provided by section 9 of this chapter must file a sworn statement, on forms prescribed by the department of local government finance, with the auditor of the county in which the real property, mobile home, or manufactured home is located. With respect to real property, the statement must be filed during the twelve (12) months before June 11 of each year for which the individual wishes to obtain the deduction. With respect to a mobile home that is not assessed as real property or a manufactured home that is not assessed as real property, the statement must be filed during the twelve (12) months before March 31 of each year for which the individual wishes to obtain the deduction. The statement may be filed in person or by mail. If mailed, the mailing must be postmarked on or before the last day for filing.

(b) The statement referred to in subsection (a) shall be in affidavit form or require verification under penalties of perjury. The statement must be filed in duplicate if the applicant owns, or is buying under a contract, real property, a mobile home, or a manufactured home subject to assessment in more than one (1) county or in more than one (1)

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taxing district in the same county. The statement shall contain:

~~(1)~~ the source and exact amount of gross income received by the individual and the individual's spouse during the preceding calendar year;

~~(2)~~ **(1)** the description and assessed value of the real property, mobile home, or manufactured home;

~~(3)~~ **(2)** the individual's full name and complete residence address;

~~(4)~~ **(3)** the record number and page where the contract or memorandum of the contract is recorded if the individual is buying the real property, mobile home, or manufactured home on contract; and

~~(5)~~ **(4)** any additional information which the department of local government finance may require.

~~(c) In order to substantiate the deduction statement, the applicant shall submit for inspection by the county auditor a copy of the applicant's and a copy of the applicant's spouse's income tax returns for the preceding calendar year. If either was not required to file an income tax return, the applicant shall subscribe to that fact in the deduction statement.~~

SECTION 3. IC 6-1.1-18.5-22 IS ADDED TO THE INDIANA CODE AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: **Sec. 22. (a) The ad valorem property tax levy limits imposed by section 3 of this chapter do not apply to ad valorem property taxes imposed under IC 36-1-8-17.**

(b) For purposes of computing the ad valorem property tax levy limits imposed on a civil taxing unit by section 3 of this chapter, a county ad valorem property tax levy for a calendar year does not include that part of its levy that is levied under IC 36-1-8-17.

SECTION 4. IC 6-1.1-20.9-3, AS AMENDED BY P.L.183-2007, SECTION 10, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: **Sec. 3. (a) An individual who desires to claim the credit provided by section 2 of this chapter must file a certified statement in duplicate, on forms prescribed by the department of local government finance, with the auditor of the county in which the homestead is located. The statement shall include the parcel number or key number of the real estate and the name of the city, town, or township in which the real estate is located. ~~With respect to real property,~~ The statement must be filed as follows:**

(1) In the case of an individual who:

(A) is at least sixty-five (65) years of age; and

(B) has not previously claimed the credit provided by section 2 of this chapter for a particular homestead;

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the statement may be filed at any time before the individual receives a tax statement under IC 6-1.1-22-9 for the first year for which the individual wishes to obtain the credit for the homestead.

(2) With respect to real property owned by an individual who is not described by subdivision (1), the statement must be filed during the twelve (12) months before June 11 of the year prior to the first year for which the person wishes to obtain the credit for the homestead.

(3) With respect to a mobile home that is not assessed as real property or a manufactured home that is:

(A) not assessed as real property; and

(B) not owned by an individual described by subdivision (1);

the statement must be filed during the twelve (12) months before March 31 of the first year for which the individual wishes to obtain the credit.

The statement may be filed in person or by mail. If mailed, the mailing must be postmarked on or before the last day for filing. The statement applies for that first year and any succeeding year for which the credit is allowed.

(b) The certified statement referred to in subsection (a) shall contain the name of any other county and township in which the individual owns or is buying real property.

(c) If an individual who is receiving the credit provided by this chapter changes the use of the individual's real property, so that part or all of that real property no longer qualifies for the homestead credit provided by this chapter, the individual must file a certified statement with the auditor of the county, notifying the auditor of the change of use within sixty (60) days after the date of that change. An individual who changes the use of the individual's real property and fails to file the statement required by this subsection is liable for the amount of the credit the individual was allowed under this chapter for that real property.

(d) An individual who receives the credit provided by section 2 of this chapter for property that is jointly held with another owner in a particular year and remains eligible for the credit in the following year is not required to file a statement to reapply for the credit following the removal of the joint owner if:

(1) the individual is the sole owner of the property following the death of the individual's spouse;

(2) the individual is the sole owner of the property following the

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death of a joint owner who was not the individual's spouse; or
 (3) the individual is awarded sole ownership of property in a
 divorce decree.

**(e) This subsection applies only in the case of an individual who
 files a statement under subsection (a)(1) to obtain the credit
 provided by section 2 of this chapter. If:**

**(1) the statement is filed after tax rates have been determined
 in the county for the first year for which the individual wishes
 to obtain the credit; and**

**(2) the county auditor determines that the individual is
 eligible to receive the credit;**

**the county auditor shall grant the homestead credit and the
 standard deduction allowed under IC 6-1.1-12-37 to the individual.
 The county auditor shall recalculate the property taxes imposed on
 the individual's homestead for that year, applying the tax rates
 determined in the county before the individual filed a statement
 under subsection (a)(1). Property taxes recalculated under this
 subsection are subject to collection under IC 6-1.1-22.**

**(f) A county auditor shall notify the county treasurer of each
 individual in the county whose property taxes are recalculated
 under subsection (e). The individual's recalculated property taxes
 must be included on the statement required by IC 6-1.1-22-8.**

SECTION 5. IC 6-1.1-21-4, AS AMENDED BY P.L.234-2007,
 SECTION 297, AND AS AMENDED BY P.L.219-2007, SECTION
 62, IS CORRECTED AND AMENDED TO READ AS FOLLOWS
 [EFFECTIVE UPON PASSAGE]: Sec. 4. (a) Each year the department
 shall allocate from the property tax replacement fund an amount equal
 to the sum of:

(1) each county's total eligible property tax replacement amount
 for that year; plus

(2) the total amount of homestead tax credits that are provided
 under IC 6-1.1-20.9 and allowed by each county for that year;
 plus

(3) an amount for each county that has one (1) or more taxing
 districts that contain all or part of an economic development
 district that meets the requirements of section 5.5 of this chapter.
 This amount is the sum of the amounts determined under the
 following STEPS for all taxing districts in the county that contain
 all or part of an economic development district:

STEP ONE: Determine that part of the sum of the amounts
 under section 2(g)(1)(A) and 2(g)(2) of this chapter that is
 attributable to the taxing district.

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STEP TWO: Divide:

(A) that part of the subdivision (1) amount that is attributable to the taxing district; by

(B) the STEP ONE sum.

STEP THREE: Multiply:

(A) the STEP TWO quotient; times

(B) the taxes levied in the taxing district that are allocated to a special fund under IC 6-1.1-39-5.

(b) Except as provided in subsection (e), between March 1 and August 31 of each year, the department shall distribute to each county treasurer from the property tax replacement fund one-half (1/2) of the estimated distribution for that year for the county. Between September 1 and December 15 of that year, the department shall distribute to each county treasurer from the property tax replacement fund the remaining one-half (1/2) of each estimated distribution for that year. The amount of the distribution for each of these periods shall be according to a schedule determined by the property tax replacement fund board under section 10 of this chapter. The estimated distribution for each county may be adjusted from time to time by the department to reflect any changes in the total county tax levy upon which the estimated distribution is based.

(c) On or before December 31 of each year or as soon thereafter as possible, the department shall make a final determination of the amount which should be distributed from the property tax replacement fund to each county for that calendar year. This determination shall be known as the final determination of distribution. The department shall distribute to the county treasurer or, *except as provided in section 9 of this chapter*, receive back from the county treasurer any deficit or excess, as the case may be, between the sum of the distributions made for that calendar year based on the estimated distribution and the final determination of distribution. The final determination of distribution shall be based on the auditor's abstract filed with the auditor of state, adjusted for postabstract adjustments included in the December settlement sheet for the year, and such additional information as the department may require. **However, the auditor of state may not include in the amounts distributed under this section the amount of any homestead credit granted under IC 6-1.1-20.9-3(e) that resulted in a recalculation of the property taxes imposed on the individual receiving the homestead credit.**

(d) All distributions provided for in this section shall be made on warrants issued by the auditor of state drawn on the treasurer of state. If the amounts allocated by the department from the property tax

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1 replacement fund exceed in the aggregate the balance of money in the
 2 fund, then the amount of the deficiency shall be transferred from the
 3 state general fund to the property tax replacement fund, and the auditor
 4 of state shall issue a warrant to the treasurer of state ordering the
 5 payment of that amount. However, any amount transferred under this
 6 section from the general fund to the property tax replacement fund
 7 shall, as soon as funds are available in the property tax replacement
 8 fund, be retransferred from the property tax replacement fund to the
 9 state general fund, and the auditor of state shall issue a warrant to the
 10 treasurer of state ordering the replacement of that amount.

11 (e) Except as provided in subsection (g) and subject to subsection
 12 (h), the department shall not distribute under subsection (b) and section
 13 10 of this chapter a percentage, determined by the department, of the
 14 money that would otherwise be distributed to the county under
 15 subsection (b) and section 10 of this chapter if:

16 (1) by the date the distribution is scheduled to be made, the
 17 county auditor has not sent a certified statement required to be
 18 sent by that date under IC 6-1.1-17-1 to the department of local
 19 government finance;

20 (2) by the deadline under IC 36-2-9-20, the county auditor has not
 21 transmitted data as required under that section;

22 (3) the county assessor has not forwarded to the department of
 23 local government finance the duplicate copies of all approved
 24 exemption applications required to be forwarded by that date
 25 under IC 6-1.1-11-8(a);

26 (4) the county assessor has not forwarded to the department of
 27 local government finance in a timely manner sales disclosure
 28 *forms form data* under ~~IC 6-1.1-5.5-3(b)~~, ~~IC 6-1.1-5.5-3(h)~~,
 29 **IC 6-1.1-5.5-3(c).**

30 (5) local assessing officials have not provided information to the
 31 department of local government finance in a timely manner under
 32 IC 4-10-13-5(b);

33 (6) the county auditor has not paid a bill for services under
 34 IC 6-1.1-4-31.5 to the department of local government finance in
 35 a timely manner;

36 (7) the elected township assessors in the county, the elected
 37 township assessors and the county assessor, or the county assessor
 38 has not transmitted to the department of local government finance
 39 by October 1 of the year in which the distribution is scheduled to
 40 be made the data for all townships in the county required to be
 41 transmitted under IC 6-1.1-4-25(b);

42 (8) the county has not established a parcel index numbering

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1 system under 50 IAC 12-15-1 in a timely manner; or
 2 (9) a township or county official has not provided other
 3 information to the department of local government finance in a
 4 timely manner as required by the department.

5 (f) Except as provided in subsection (i), money not distributed for
 6 the reasons stated in subsection (e) shall be distributed to the county
 7 when the department of local government finance determines that the
 8 failure to:

- 9 (1) provide information; or
- 10 (2) pay a bill for services;

11 has been corrected.

12 (g) The restrictions on distributions under subsection (e) do not
 13 apply if the department of local government finance determines that the
 14 failure to:

- 15 (1) provide information; or
- 16 (2) pay a bill for services;

17 in a timely manner is justified by unusual circumstances.

18 (h) The department shall give the county auditor at least thirty (30)
 19 days notice in writing before withholding a distribution under
 20 subsection (e).

21 (i) Money not distributed for the reason stated in subsection (e)(6)
 22 may be deposited in the fund established by IC 6-1.1-5.5-4.7(a). Money
 23 deposited under this subsection is not subject to distribution under
 24 subsection (f).

25 SECTION 6. IC 6-1.1-22-9, AS AMENDED BY P.L.219-2007,
 26 SECTION 64, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 27 UPON PASSAGE]: Sec. 9. (a) Except as provided in subsections (b),
 28 ~~and~~ (c), ~~and~~ (j), the property taxes assessed for a year under this article
 29 are due in two (2) equal installments on May 10 and November 10 of
 30 the following year.

31 (b) Subsection (a) does not apply if any of the following apply to the
 32 property taxes assessed for the year under this article:

- 33 (1) Subsection (c).
- 34 (2) Subsection (d).
- 35 (3) Subsection (h).
- 36 (4) Subsection (i).
- 37 (5) IC 6-1.1-7-7.
- 38 (6) Section 9.5 of this chapter.

39 (c) A county council may adopt an ordinance to require a person to
 40 pay the person's property tax liability in one (1) installment, if the tax
 41 liability for a particular year is less than twenty-five dollars (\$25). If the
 42 county council has adopted such an ordinance, then whenever a tax

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statement mailed under section 8 of this chapter shows that the person's property tax liability for a year is less than twenty-five dollars (\$25) for the property covered by that statement, the tax liability for that year is due in one (1) installment on May 10 of that year.

(d) If the county treasurer receives a copy of an appeal petition under IC 6-1.1-18.5-12(g) or IC 6-1.1-19-2(g) before the county treasurer mails or transmits statements under section 8(a) of this chapter, the county treasurer may:

(1) mail or transmit the statements without regard to the pendency of the appeal and, if the resolution of the appeal by the department of local government finance results in changes in levies, mail or transmit reconciling statements under subsection (e); or

(2) delay the mailing or transmission of statements under section 8(a) of this chapter so that:

(A) the due date of the first installment that would otherwise be due under subsection (a) is delayed by not more than sixty (60) days; and

(B) all statements reflect any changes in levies that result from the resolution of the appeal by the department of local government finance.

(e) A reconciling statement under subsection (d)(1) must indicate:

(1) the total amount due for the year;

(2) the total amount of the installments paid that did not reflect the resolution of the appeal under IC 6-1.1-18.5-12(g) or IC 6-1.1-19-2(g) by the department of local government finance;

(3) if the amount under subdivision (1) exceeds the amount under subdivision (2), the adjusted amount that is payable by the taxpayer:

(A) as a final reconciliation of all amounts due for the year; and

(B) not later than:

(i) November 10; or

(ii) the date or dates established under section 9.5 of this chapter; and

(4) if the amount under subdivision (2) exceeds the amount under subdivision (1), that the taxpayer may claim a refund of the excess under IC 6-1.1-26.

(f) If property taxes are not paid on or before the due date, the penalties prescribed in IC 6-1.1-37-10 shall be added to the delinquent taxes.

(g) Notwithstanding any other law, a property tax liability of less than five dollars (\$5) is increased to five dollars (\$5). The difference

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between the actual liability and the five dollar (\$5) amount that appears on the statement is a statement processing charge. The statement processing charge is considered a part of the tax liability.

(h) If in a county the notices of general reassessment under IC 6-1.1-4-4 or notices of assessment under IC 6-1.1-4-4.5 for an assessment date in a calendar year are given to the taxpayers in the county after March 26 of the immediately succeeding calendar year, the property taxes that would otherwise be due under subsection (a) on May 10 of the immediately succeeding calendar year are due on the later of:

(1) May 10 of the immediately succeeding calendar year; or

(2) forty-five (45) days after the notices are given to taxpayers in the county.

(i) If subsection (h) applies, the property taxes that would otherwise be due under subsection (a) on November 10 of the immediately succeeding calendar year referred to in subsection (h) are due on the later of:

(1) November 10 of the immediately succeeding calendar year; or

(2) a date determined by the county treasurer that is not later than December 31 of the immediately succeeding calendar year.

(j) This subsection applies only to an individual whose property taxes are recalculated under IC 6-1.1-20.9-3(e). The property taxes that would otherwise be due under subsection (a) on May 10 of the year of the recalculation are due on June 10 of the year of the recalculation. The property taxes that would otherwise be due under subsection (a) on November 10 of the year of the recalculation are due on December 10 of the year of the recalculation.

SECTION 7. IC 36-1-8-17 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: **Sec. 17. (a) As used in this section, "homestead credit" refers to the credit against the property tax liability attributable to a principal residence allowed under IC 6-1.1-20.9.**

(b) As used in this section, "standard deduction" refers to the deduction from the assessed value of a principal residence allowed under IC 6-1.1-12-37.

(c) A county may impose in each calendar year an additional ad valorem property tax levy equal to the amount determined in the last of the following STEPS:

STEP ONE: Identify each parcel of real property, mobile home, and manufactured home in the county for which the homestead credit and standard deduction were allowed under

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IC 6-1.1-20.9-3(e) in the previous calendar year.

STEP TWO: Determine the amount of property taxes that would have been imposed in the previous calendar year on each parcel of real property, mobile home, and manufactured home identified in STEP ONE if the homestead credit and standard deduction had not been granted under IC 6-1.1-20.9-3(e).

STEP THREE: Determine the sum of the amounts determined under STEP TWO.

STEP FOUR: Determine the amount of property taxes actually imposed in the previous calendar year on each parcel of real property, mobile home, and manufactured home identified in STEP ONE.

STEP FIVE: Determine the sum of the amounts determined under STEP FOUR.

STEP SIX: Determine the difference between:

(A) the STEP THREE result; minus

(B) the STEP FIVE result.

(d) Not later than December 31 of a year, the county treasurer shall allocate the property taxes imposed under this section in a calendar year among the taxing units in the county in proportion to the part of the total county tax levy imposed by each taxing unit. The taxing unit shall deposit the allocated amount in the taxing unit's general fund.

(e) The amount of a school corporation's distribution under this section may not be considered in the determination of the school corporation's state tuition support under IC 20-43 or the determination of the school corporation's maximum permissible tuition support levy under IC 20-45-3.

SECTION 8. [EFFECTIVE UPON PASSAGE] (a) IC 6-1.1-20.9-3 and IC 6-1.1-22-9, both as amended by this act, apply to property taxes first due and payable after December 31, 2007.

(b) IC 6-1.1-21-4, as amended by this act, applies to a final determination of distribution made after November 30, 2007, for distributions made for calendar year 2007 and each year thereafter.

(c) IC 6-1.1-18.5-22 and IC 36-1-8-17, both as added by this act, apply to property taxes first due and payable after December 31, 2008.

SECTION 9. [EFFECTIVE JANUARY 1, 2009] IC 6-1.1-12-9 and IC 6-1.1-12-10.1, both as amended by this act, apply to assessment dates occurring after February 28, 2009, for property taxes first

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1 **due and payable after December 31, 2009.**
2 **SECTION 10. An emergency is declared for this act.**

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